

# AGB 4315 Farm and Ranch Records and Accounting

Summer 2024

Time: Web-Delivered | Meeting Place: Web-Delivered through Blackboard

Class correspondence will be through Blackboard or a student's SRSU email account.

## Instructor Information

Instructor	Contact	Office Location & Hours
Dr. Hugo Santos	Email: <a href="mailto:hugo.santos@sulross.edu">hugo.santos@sulross.edu</a> Phone: 432-837-8210	By appointment Please allow 24-48 hours for a response

## General Information

### Description

This course develops and applies the concepts, analytical methods, and descriptive information about agricultural finance. Topics may include financial management, risk management, investment analysis and capital structure.

### Expectations and Goals

This course aims to provide students with a through overview of systems needed to start and maintain a successful agricultural operation. By the end of the course, students are expected to successfully understand the principles of financial dealings of an operation.

### Departmental Projected Learning Outcomes

Student will demonstrate that he/she is able to:

1. Demonstrate the basic skills of interpreting research data gathered in an agricultural context
2. Apply critical thinking skills to mitigate potential challenges in diverse animal sciences and related agricultural industries
3. Develop problem solving skills
4. Demonstrate the ability to communicate through written, spoken, and graphical methods.

### Quality Enhancement Plan (QEP) Student Learning Outcomes:

1. The student will demonstrate effective development and expression of ideas in writing
2. The student will exhibit skill in prepared, purposeful oral communication of material or concepts
3. The student will create and deliver visual works that facilitate audience understanding of a central message or purpose

### Subject to Change

This syllabus and schedule are subject to change at the discretion of the instructor. You will be provided information in advance. If you are absent from class, it is your responsibility to check on announcements made while you were absent.

## **SRSU Library Services**

The Sul Ross Library offers FREE resources and services to the entire SRSU community. Access and borrow books, articles, and more by visiting the library's website, [library.sulross.edu](http://library.sulross.edu). Off-campus access requires logging in with your LoboID and password. Librarians are a tremendous resource for your coursework and can be reached in person, by email ([srsulibrary@sulross.edu](mailto:srsulibrary@sulross.edu)), or phone (432-837-8123).

## **SRSU Distance Education Statement**

Students enrolled in distance education courses have equal access to the university's academic support services, such as library resources, online databases, and instructional technology support. For more information about accessing these resources, visit the SRSU website. Students should correspond using Sul Ross email accounts and submit online assignments through Blackboard, which requires secure login. Students enrolled in distance education courses at Sul Ross are expected to adhere to all policies pertaining to academic honesty and appropriate student conduct, as described in the student handbook. Students in web-based courses must maintain appropriate equipment and software, according to the needs and requirements of the course, as outlined on the SRSU website. Directions for filing a student complaint are located in the student handbook.

## **Reasonable Accommodation Statement**

It is the SRSU policy to provide reasonable accommodation to students with disabilities. Accessibility services support for students with physical and psychological disabilities are available at Ferguson Hall 112. To make an appointment regarding disability accommodations, please call 432-837-8203.

## **Anti-Discrimination Statement**

No person shall be excluded from participation in, denied the benefits of, or be subject to discrimination under any program or activity sponsored by Sul Ross State University on any basis prohibited by applicable law, including but not limited to race, color, national origin, religion, sex, age, disability, sexual orientation, or gender identity.

## **Academic Integrity**

Students are expected to submit original work without unauthorized assistance. Academic dishonesty, which includes cheating, unauthorized collaboration, plagiarism, fabrication, multiple submissions, and aiding and abetting, will result in a grade of 0 on the work in question. Subsequent instances of academic dishonesty may result in more serious sanctions.

## **Late Work**

It is expected that all assignments will be submitted on time. Valid absences include: 1) medical emergencies with a signed note from a doctor; 2) participation in a SRSU-sanctioned activity with a letter from faculty advisor; or 3) other emergencies or conflicts that are allowed at the professor's discretion. Students are expected to make up missed work within a week of the original due date. Late assignments will be accepted for 4 days following the initial due date and time with a 20% penalty per day late.

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## Required Text

- **Required textbook:** Barry, P.J. and Ellinger, P.N. Financial Management in Agriculture (7th Edition). Prentice Hall, 2012.
- All other material needed for this course will be available throughout the course on Backboard.

## Grading

Your course grade will be based on the following components:

**Assignments:** Activities may include exercises and topic discussions. Assistance and guidelines on how to complete each assignment will be given throughout the course length.

**Exams:** There will be three exams throughout the semester, including the final. There will be no make-up exams without prior consultation with the course instructor.

### Points available

Exam 1	<b>100 points</b>
Exam 2	<b>100 points</b>
Exam 3	<b>100 points</b>
Assignments	<b>150 points</b>
Total	<b>450 points</b>

Grading scale (% of total class points)

A = 90-100%

B = 80-89.99%

C = 70-79.99%

D = 60-69.99%

F ≤ 59.99%

## Tentative Course Schedule

**Day**

**Topic**

**Reference Chapters**

**Assignment**

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05/29	Nature and Scope of Financial Management Financial Statements and Information Flows	Ch 01-02	<b>Assignment 1</b>
06/05	Financial Analysis and Control Financial Planning and Feasibility Analysis	Ch 03-04	<b>Exam1</b>
06/12	Credit Risk Assessment and Lender-Borrower Relationships Capital Structure, Leverage, and Financial Risk	Ch 05-06	<b>Assignment 2</b>
06/19	Risk Management The Time Value of Money	Ch 07-08	<b>Exam 2</b>
06/26	Investment Analysis Costs of Financial Capital	Ch 09-10	<b>Assignment 3</b>
07/03	Exam 3 – Final	--	<b>Exam 3 – Final</b>

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